

OPINION
55-123

April 4, 1955 (OPINION)

TAXATION

RE: Levy For Road Purposes

This office acknowledges receipt of your communication of April 2, 1955, asking for an interpretation of section 57-15191 and 57-1522 of the 1953 Supplement to the N.D.R.C. of 1943. Your specific question is as to the total amount which can be levied for road purposes in unorganized townships under these sections.

It will be noted that the two sections deal with different subjects. Section 57-15191 permits a levy of eight mills to be made by county commissioners within unorganized townships to be used for the improvement of highways. In other words, this eight mill levy may not be used for the building of highways, but improving highways already in existence and may not be used for any other purpose. Section 57-1522 places a limitation upon the board of county commissioners so that they may not levy more than six mills on the dollar in any unorganized township to be used for road and bridge purposes. This last section, therefore, provides for the building of roads and building of bridges and culverts while the former section provides for the improvement of roads. The total result will be that a levy of fourteen mills on the taxable valuation may be made by the county commissioners in unorganized townships.

LESLIE R. BURGUM

Attorney General